

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF MARYLAND

UNITED STATES,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Civil No. 02-2303
	)	
MANUEL R. LAGMAY,	)	
	)	
Defendant.	)	

**UNITED STATES' RESPONSE TO THE COURT'S APRIL 30, 2007, ORDER  
CONCERNING COUNT I OF THE COMPLAINT**

Attached is the declaration of Lucille Harris, a tax computation specialist with the Internal Revenue Service explaining amounts due after recomputing defendant's 1988 liabilities in accordance with the United States' understanding of the Court's April 30, 2007, order.

The United States understands the Court's order as determining that defendant reported \$47,810 of the \$132,185 the IRS found he had not reported. Therefore, the United States understands that the Court has determined defendant's taxable income for 1988 to be \$118,480 rather than the \$166,290 shown on the December 5, 1991, notice of deficiency.

Using these figures, Ms. Harris has recomputed defendant's 1988 income tax liabilities to be \$188,488.60 as of May 16, 2007. (Paris Decl. ¶ 4.)

The United States has provided counsel for defendant a detailed report explaining

the recomputations.

Date: May 21, 2007.

Respectfully submitted,

/s/ Jonathan D. Carroll

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